



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

NOV 28 2011

Re: **Odd Fellows Hall, 108 East Kirkwood Avenue, Bloomington, Indiana**  
Project Number: **20713**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me in Washington on November 2, 2011, and for providing a detailed account of the project. I also thank \_\_\_\_\_ and \_\_\_\_\_ for participating in the meeting via conference call

After careful review of the complete record for this project, including the materials you submitted as part of your appeal, I have determined that the rehabilitation of the Odd Fellows Hall is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on April 7, 2011, is hereby reversed.

Built 1907 – 1913 for mixed commercial and office uses, and originally known as the Henry and Kerr Block, the building was purchased in 1929 by the Odd Fellows, a fraternal organization. Located in the Courthouse Square Historic District, it was certified as contributing to the significance of the district on October 18, 2007. TPS found the nearly complete rehabilitation of this “certified historic structure” not to meet the Standards owing to the subdivision of the third floor, which the Odd Fellows had modified from its original configuration as offices to serve their meeting purposes. Typical of fraternal lodges, the remodeled space featured a large ceremonial meeting space and a recreation room with vestment closets and robing rooms separating these spaces. Extant prior to rehabilitation, these spaces were modified in the rehabilitation to accommodate residential apartments.

The assembly spaces in buildings housing fraternal organizations are almost always character-defining features. Indeed, assembly spaces in buildings such as churches and theaters form the *raison d'être* for the buildings themselves. Consequently, subdividing them can impair the historic character of the building and cause the rehabilitation to contravene Standards 1 and 2, as TPS noted. Standard 1 states: “A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building

*and its site and environment." Standard 2 states: "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."*

I agree with TPS that subdividing assembly spaces can bring a rehabilitation project into conflict with the Standards. However, in this case, although the large rooms on the third floor remained after the Odd Fellows moved out, the lodge had removed all of the features indicative of its use as a lodge hall, with the exception of the built-in vestment closets. Consequently, I have determined that little evidence of the Odd Fellows' occupancy remained to preserve. I note that the rehabilitation retained in place the row of vestment closet doors and several cased openings from the Odd Fellows period, as well as the two demising walls that defined the three major spaces. I also note that the single apartment inserted into the front room retained a sizeable portion of the open space across the facade of the building. Finally, although the Odd Fellows were a significant component of the building's significance, I further note that the original configuration of the third floor was offices. Accordingly, in this case, I find that the overall impact of inserting apartments into the third floor does not significantly impair the historic character of the building.

Although I am reversing the TPS denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Please submit a Request for Certification of Completed Work to TPS through the Indiana State Historic Preservation Office. Should you have any questions, please contact

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 7, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-IN  
IRS